

WHAT IS CLAIMED IS:

1 1. A method of managing the accounts receivable and the accounts
2 payable through an intermediary of transactions, comprising the steps of:
3 preparing and managing the data on the accounts receivable and the accounts
4 payable for each of the parties in transactions based on the ordering data, the order-receiving
5 data and the delivery data between said parties;
6 sending the prepared data on the accounts receivable and the accounts payable
7 to each party;
8 preparing and managing the payment management data and the receipts
9 management data; and
10 sending the payment management data and the receipts management data thus
11 prepared to each party.

1 2. A method of managing the accounts receivable and the accounts
2 payable according to claim 1, further comprising the step of instructing a financial institution
3 to transfer funds based on said payment management data and said receipts management data.

1 3. A method of managing the accounts receivable and the accounts
2 payable according to claim 1, further comprising the step of providing the financial services
3 based on said accounts receivable data.

1 4. A method of managing the accounts receivable and the accounts
2 payable according to claim 2, further comprising the step of providing the financial services
3 based on said accounts receivable data.

1 5. A system for managing the accounts receivable and the accounts
2 payable through an intermediary of transactions, comprising a transaction intermediary unit
3 connected to the processing means of each party in transactions through a network for acting
4 as an intermediary for transactions,
5 wherein said transaction intermediary unit includes means for relaying,
6 between the parties, the ordering data, the order-receiving/delivery data and the inspection
7 data from the parties concerning the transactions, means for preparing the accounts receivable
8 data, the accounts payable data, the payment management data and the receipts management
9 data based on the ordering data, the order-receiving/delivery data and the inspection data, and
10 means for sending the data thus prepared to the parties.

1 6. A system for managing the accounts receivable and the accounts
2 payable according to claim 5, further comprising processing means of a financial institution
3 connected through a network,
4 wherein said transaction intermediary unit further includes means for
5 instructing the financial institution to transfer funds based on said payment management data
6 and said receipts management data, and
7 wherein said financial institution includes means for transferring funds
8 between the parties in response to said fund transfer request and means for sending each of
9 the parties the payment processing data and the receipts processing data constituting the
10 result of said fund transfer processing.

1 7. A recording medium for realizing the method of managing the
2 accounts receivable and the accounts payable according to claim 1, said recording medium
3 being adapted to store therein:
4 a processing program for receiving the ordering data, the order-receiving data
5 and the delivery data between the parties in transactions;
6 a processing program for preparing and managing the accounts receivable data
7 and the accounts payable data for each party based on said ordering data, said order-receiving
8 data and said delivery data;
9 a processing program for preparing and managing the payment management
10 data and the receipts management data; and
11 a processing program for sending said data prepared to each of said parties.